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LRB100 21662 MST 38999 r

1 HOUSE JOINT RESOLUTION

2 WHEREAS, The Illinois General Assembly wishes to promote
3 transparency and ensure that all taxpayers are treated fairly;
4 and

5 WHEREAS, The Illinois Live Adult Entertainment Facility
6 Surcharge Act was enacted in order to create a funding source
7 to benefit victims of sexual assault through the imposition of
8 a surcharge on adult entertainment facilities; and

9 WHEREAS, There are two methods that are used to collect the
10 tax on adult entertainment facilities; either a surcharge
11 imposed upon admissions or a surcharge on the gross receipts;
12 and

13 WHEREAS, The funds collected from the surcharges are
14 deposited into the Sexual Assault Services and Prevention Fund;
15 and

16 WHEREAS, The revenue that was initially estimated at the
17 time that the Illinois Live Adult Entertainment Facility
18 Surcharge Act was passed is only half as much as first thought;
19 and

20 WHEREAS, This lack of revenue directly affects the

1 survivors of sexual assault; and

2 WHEREAS, The General Assembly believes in ensuring that the
3 survivors of sexual assault are protected and aided; therefore,
4 be it

5 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
6 HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE
7 CONCURRING HEREIN, that we request that the Department of
8 Revenue conduct an audit to ensure that all adult entertainment
9 facilities subject to the Live Adult Entertainment Facility
10 Surcharge located within the State are complying with current
11 law and the Live Adult Entertainment Facility Surcharge Act;
12 and be it further

13 RESOLVED, That a suitable copy of this resolution be sent
14 to the Director of Revenue.